



U.S. Department of Justice

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**By ECF**

The Honorable Kimba M. Wood  
United States District Judge  
Daniel Patrick Moynihan United States Courthouse  
500 Pearl Street  
New York, NY 10007-1312

**MEMO ENDORSED****Re: *United States v. Hardy*, No. 05 Civ. 03847 (KMW)**

Dear Judge Wood:

This Office represents the United States of America (the “Government”) in the above-referenced action brought against Kevin Hardy (“Defendant”), in which the Court entered an order in 2007 enjoining Defendant from acting as an income tax preparer. ECF No. 17. On July 24, 2024, the Government filed on the docket of this case a motion to hold Defendant in civil contempt of that order. *See* ECF Nos. 21–23.

Defendant has not responded to the motion, although his response was due on August 5, 2024, per Local Civil Rule 6.1(b). After unsuccessfully attempting to contact Defendant’s counsel, Robert Plautz, using the docket contact information, I got in touch with him, and he indicated that he is retired and no longer represents Defendant. Given the long period that has lapsed and the retirement of Defendant’s former counsel, the Government respectfully proposes that it serve its contempt motion personally on the Defendant, and that the Court set the deadline for him to respond to the motion as thirty days after the motion is served.

Thank you for your attention to this matter.

The Government’s motion is GRANTED. The Government is directed to comply with Local Civil Rule 83.6, which states that “service shall be made personally, together with a copy of this Local Civil Rule 83.6, in the manner provided for by the Federal Rules of Civil Procedure for the service of a summons.” Local Civ. R. 83.6. The Government is directed to notify the Court by letter when it has served Defendant. Defendant’s reply is due thirty (30) days after the Government’s motion is served.

Respectfully,

DAMIAN WILLIAMS  
United States Attorney for the  
Southern District of New York

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DATED: New York, NY /s/ Kimba M. Wood  
September 11, 2024 KIMBA M. WOOD  
UNITED STATES DISTRICT JUDGE